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Letter Ruling 98-5: Sales Tax on Medical Device

February 13, 1998

You requested a letter ruling on behalf of your employer ***** on the application of the Massachusetts sales tax to the sales of a medical product. ***** This device assists the female bladder by preventing accidental leakage of urine. It is worn external to the body and is applied and removed by the patient. The device keeps urine in the bladder until the patient removes it to urinate, and is discarded at the first sign of wear or after 7 days of use. After a patient has seen a physician and a prescription for the product has been written, the patient calls the company and the product is shipped directly to the patient.

Massachusetts General Laws, Chapter 64H, Section 2 imposes a five percent sales tax on retail sales of tangible personal property, unless otherwise exempt. Section 6(l) of Chapter 64H exempts from the sales tax sales of “artificial limbs, artificial eyes, hearing aids, and other equipment worn as a correction or substitute for any functioning portion of the body . . .” We determine that the device is worn as a correction or substitute for a functioning portion of the body, and as such is exempt from the Massachusetts sales tax.

Very truly yours,

/s/Mitchell Adams

Mitchell Adams
Commissioner of Revenue

MA:HMP:jmw

LR 98-5

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